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8 202-307-0054 (f)
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10 Of Counsel:
11 DAYLE ELIESON
12 United States Attorney

13 Counsel for the United States

14 UNITED STATES DISTRICT COURT
15 DISTRICT OF NEVADA

16 UNITED STATES OF AMERICA,

17 Plaintiff,

18 v.

19 KEITH W. WARNER, CARMELA
20 WARNER, MARC KOLODINSKY, PNC
21 BANK, EVERGREEN MONEYSOURCE
22 MORTGAGE COMPANY, and CLARK
23 COUNTY TREASURER,

Defendants.

Case No. 2:18-CV-01600-RFB-VCF

**STIPULATED MOTION AS TO
PRIORITY BETWEEN UNITED
STATES AND CLARK COUNTY
AND PROPOSED ORDER**

Plaintiff, the United States of America, and defendant Clark County
Treasurer ("Clark County") agree as follows:

1 1. This Stipulation concerns the real property described in paragraph 11
2 of the United States' Complaint in this case. (Dkt. No. 1) The real property is known
3 as the "Subject Property." The subject property is located within Clark County.

4 2. Clark County imposes property taxes upon the assessed value of real
5 property within the County. By operation of Nevada law, Clark County has a lien
6 upon real property in the amount of property taxes that are due but unpaid. NRS
7 361.450, *et seq.* Any Clark County lien on the Subject Property shall remain until
8 any and all real property taxes due and owing, along with all penalties and costs,
9 are paid in full.

10 3. To the extent that property taxes imposed by Clark County have
11 become due and payable, but have not been paid, pursuant to 26 U.S.C. §
12 6323(b)(6), those property taxes have priority over the United States' interest in the
13 Subject Property. In the event the Subject Property is sold, the United States agrees
14 that proceeds of sale shall be applied to satisfy any property taxes on the Subject
15 Property due and payable before being applied to satisfy the United States' lien.

16 4. The parties agree to bear their own costs and fees.

17 5. Clark County received a copy of the United States' Complaint, waives
18 the service of summons, and agrees that this Court has jurisdiction over the res of
19 the Subject Property.

20 6. Except as stated herein, Clark County consents to judgment as
21 requested in the United States' Complaint.
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23

1 7. The United States and Clark County jointly request the Court to enter
2 the following proposed order.

3
4 Dated this 12th day of October, 2018.

5 RICHARD E. ZUCKERMAN
6 Principal Deputy Assistant Attorney
General

7 */s/ Jonathan Hauck*
8 JONATHAN M. HAUCK
9 Trial Attorney, Tax Division
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12 Of Counsel:
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14 United States Attorney

15 Counsel for the United States
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Dated this 12th day of October, 2018.

STEVEN B. WOLFSON
District Attorney
Civil Division
State Bar No. 001565

/s/ Lisa Logsdon
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* Permission to enter e-signature
granted by email dated 10/10/18

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CERTIFICATE OF SERVICE

I hereby certify that on this 12th day of October, 2018, I filed the foregoing documents on the Court's e-filing system, which will automatically serve CM/ECF participants, and caused the mailing of the documents by first-class mail, postage prepaid, to the following persons:

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/s/ Jonathan Hauck
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